

Heber
CITY

2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Heber City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated June 17, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 17, 2004 for all budgetary funds.

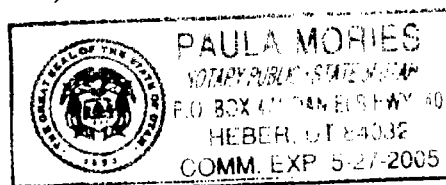
Signed: Frank Anderson

(Budget Officer)

Subscribed and sworn to this 23 day

of September, 2004.

Paula Mories
(Notary Public)



HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 10 - GENERAL FUND
 ESTIMATED STATEMENT OF REVENUES

Acct. Numb.	Source of Revenue	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
3100 TAXES						
3110	General Property Tax-Current	377,588	446,032	499,917	495,000	510,000
3120	Prior Years Tax-Delinquent	26,719	7,796	17,897	10,000	12,500
3130	General Sales & Use Tax	1,047,391	1,214,721	1,138,841	1,100,000	1,150,000
3140	Franchise Tax	350,883	392,195	457,627	450,000	470,000
3150	Transient Room Tax	16,924	18,807	13,638	18,500	18,500
3170	Fee in Lieu of Taxes	116,077	90,085	81,141	70,000	65,000
3190	Penalties & Interest On Delinquent Tax	3,177	2,381	2,156	1,250	1,500
	Transportation Tax	294,979	336,050	311,879	280,000	290,000
	Total Taxes	2,233,739	2,508,067	2,523,096	2,424,750	2,517,500
3200 LICENSES & PERMITS						
3210	Business Licenses & Permits	41,412	46,965	45,751	48,000	50,000
3221	Building Structures & Equip	234,260	190,949	147,020	120,500	127,000
3225	Animal Licenses	21,305	15,604	33,668	25,900	23,000
	Total Licenses & Permits	296,977	253,518	226,439	194,400	200,000
3300 INTERGOVERNMENTAL REVENUE						
3310	Federal Grants	45,092	16,098	0	0	0
3311	Wasatch County (Drug Task Force)	43,122	45,371	47,155	45,000	40,000
3340	State Grants	0	117,092	69,762	119,500	0
3356	Class"C"Road Fund Allotment	267,938	277,101	323,581	250,000	260,000
3358	State Liquor Allotment	9,769	6,788	0	10,764	5,500
3370	County Wide Animal Control	58,960	62,252	39,642	70,000	90,888
	Total Intergovernmental Revenue	424,881	524,702	480,140	495,264	396,388

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 10 - GENERAL FUND
 ESTIMATED STATEMENT OF REVENUES

Acct. Numb.	Source of Revenue	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
3400 CHARGES FOR SERVICES						
3411	Court Costs, Fees and Charges Public Safety	3,223	3,013	3,129	2,600	2,500
3413	Zoning & Subdivision Fees	16,705	13,795	5,732	3,500	5,000
3414	Excavation Permits Flood Control	3,990	2,669	4,295	4,800	4,000
3416	Heber Light & Power Dividend Development Fees Impact Fees	0	61,875	113,750	123,750	123,750
3470	Airport Lease & Services Parks & Recreation	17,805 485	66,280 720	55,200 480	63,970 450	57,500 500
3480	Cemeteries	23,953	35,240	28,004	36,050	35,100
3490	Misc. Service	1,680	0	0	0	0
	Total Charges For Services	67,841	183,592	210,590	235,120	228,350
3500 FINES AND FORFEITURES						
3511	Court Fines Forfeitures	188,164	194,592	162,643	167,000	175,000
	Total Fines and Forfeitures	188,164	194,592	162,643	167,000	175,000
3600 MISC. REVENUE						
	Lease Income	0	0	507,571	0	0
3610	Interest Income	98,359	48,850	34,939	26,500	25,000
3620	Rent & Concessions	14,411	88,865	15,584	34,624	15,000
3640	Sale of Fixed Assets	3,549	1,012	28,495	0	0
3650	Sale of Material & Supply					
3680	Sales of Bonds	0	0	0	1,650,000	0
3690	Sundry Revenue	3,713	3,625	3,881	3,500	3,500
	Total Misc. Revenue	120,031	142,352	590,470	1,714,624	43,500

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 10 - GENERAL FUND
 ESTIMATED STATEMENT OF REVENUES

Acct. Numb.	Source of Revenue	2001-2002 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
3800 CONTRIBUTIONS & TRANSFERS						
3810						
3820	Transfer from Prep. Care	0	0	0	10,000	7,900
	Transfer from Sewer Fund	0	72,636	34,856	0	0
	Transfer from Industrial Park Funds					
3811	Contrib. from Capital Improv.					
3840	Appropriation of Restricted Funds	0	0	0	0	400,000
3850	Appropriation of Class C Funds	0	0	0	411,571	22,000
	Appropriation of LLE Funds					
3871	Appropriation of General Fund Surplus	0	0	0	226,954	399,925
Total Contributions & Transfers		0	72,636	34,856	648,525	829,825
TOTAL REVENUE & OTHER SOURCES		3,331,632	3,879,459	4,228,234	5,879,683	4,390,563

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 10 - GENERAL FUND
 SUMMARY STATEMENT OF APPROPRIATIONS BY DEPARTMENT

Acct. Numb.	Nature of Expenditure	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
4100 GENERAL GOVERNMENT						
4111	City Council	114,938	205,351	152,238	\$155,763	\$163,000
4121	Judicial	65,514	72,031	71,885	75,180	82,150
4140	Administrative Agencies	196,255	195,448	194,833	208,320	225,650
4134	General Govt. Buildings	24,395	23,521	661,596	48,241	41,664
4136	Centennial					
4138	Elections	0	3,746	0	2,725	0
4139	Planning & Zoning	187,088	211,273	205,976	208,800	254,060
Total General Government		588,189	711,370	1,286,528	699,029	766,524
4200 PUBLIC SAFETY						
4210	Police Department	814,900	861,375	962,673	1,102,693	1,117,650
4230	Corrections (Jail)	52,202	69,072	65,981	75,000	67,200
4240	Protective Insp. & Zoning Adm.	152,148	150,704	161,953	172,577	181,383
4253	Animal Control	117,359	115,900	147,846	163,990	197,785
4254	Flood Control	24,024	28,193	36,968	44,500	38,500
Total Public Safety		1,160,633	1,225,244	1,375,421	1,558,760	1,602,518

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 10 - GENERAL FUND
 DETAIL STATEMENT OF APPROPRIATIONS BY DIVISION

Acct. Numb.	Nature of Expenditure	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
4400 HIGHWAYS AND PUBLIC IMPR.						
4410	Highways and Streets	778,311	1,097,110	692,654	3,055,181	1,233,977
4415	"C" Road	139,691	210,638	926,241	36,233	211,914
Total Public Works		918,002	1,307,748	1,618,895	3,091,414	1,445,891
4500 PARKS & PUBLIC PROPERTY						
4510	Parks & Recreation	48,468	55,511	75,444	102,650	110,023
4580	Airport	11,506	34,353	19,430	20,450	23,300
4590	Cemeteries	190,181	140,987	157,560	165,150	163,407
Total Parks & Public Property		250,155	230,851	252,434	288,250	296,730
4600 COMMUNITY & ECONOMIC DEVELOPMENT						
4181	Economic Development Director					
Total Community & Economic Develop.		0	0	0	0	0
4800 TRANSFERS & OTHER USES						
	Transfers to Debt Service Fund	25,000	21,000	21,000	224,670	260,900
	Transfers to Capital Proj__Fund					
	Transfer to __Special_Rev__Fund					
	Transfer to Internal Service Fund					
	Transfer to _Equip_Oper____Fund					
	Contrib. to WADEN Task Force	10,184	12,319	14,048	17,560	18,000
	Contrib. to Wasatch County Rec.					
	Loan to _____Fund					
	Loan to _____Gov't. Unit					
4880	Approp. Incr. in Fund Balance					
Total Transfers & Other Uses		35,184	33,319	35,048	242,230	278,900
TOTAL EXPENDITURES & OTHER USES		2,952,163	3,508,532	4,568,326	5,879,683	4,390,563
		379,469	370,927	(340,092)	0	0

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 DEBT SERVICE FUND
 DETAIL STATEMENT OF REVENUES & EXPENDITURE:

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
REVENUES:						
	Bond issues (except enterprise)					
	Property taxes					
	Prior Year Taxes					
	Interest income	2,966	1,547	3,101	1,800	1,000
	Transfer from other funds	35,000	0	0	0	0
	Fee in Lieu of Taxes					
	SID Payments	0	0	361,259	153,762	150,077
	Contributions from surplus					
	Transfers - Other Funds	0	31,000	31,000	224,670	260,900
	TOTAL REVENUES	37,966	32,547	395,360	380,232	411,977
	Beginning fund balance	33,697	37,276	36,660	37,758	17,642
	TOTAL AVAILABLE FOR APPROP.	71,663	69,823	432,020	417,990	429,619
EXPENDITURES:						
	Debt Service					
	Retirement on bonds	22,000	22,000	22,000	192,000	193,000
	Interest on bonds	12,091	0	85,459	98,618	106,096
	Agent's fees	297	282	539	4,222	4,250
	Other: (1200 SOUTH SID)	0	10,881	286,264	105,508	105,580
	TOTAL EXPENDITURES	34,387	33,163	394,262	400,348	408,926
OTHER USES:						
	Residual Equity Transfer out					
	Ending fund balance	37,276	36,660	37,758	17,642	20,693

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 CAPITAL PROJECTS AIRPORT
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
REVENUES:						
	Property tax					
	Fee in Lieu of Taxes					
	Interest income	7,315	3,329	913	0	0
	Federal Grants	480,857	893,548	931,964	608,618	712,500
	State Grants	19,415	42,899	46,424	30,500	0
	Prior Year Taxes - Delinquent					
	Misc. Income	7,230	2,606	380	6,750	2,500
	Transfer from other funds	0	0	0	0	35,000
TOTAL REVENUE & OTHER SOURCES		514,817	942,382	979,681	645,868	750,000
BEGINNING BALANCE		155,435	131,122	89,364	43,728	19,596
TOTAL AVAILABLE FOR APPROPRIATION		670,252	1,073,504	1,069,045	689,596	769,596
EXPENDITURES:						
	Professional Services	539,130	719,256	148,816	670,000	750,000
	Special Supplies	0	343	406,401	0	0
	Claims and Judgements					
	Equipment	0	264,541	470,100	0	0
TOTAL EXPENDITURES & OTHER USES		539,130	984,140	1,025,317	670,000	750,000
ENDING BALANCE		131,122	89,364	43,728	19,596	19,596

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 CAPITAL PROJECTS INDUSTRIAL PARK
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
REVENUES:						
	Interest income	15,374	0	89	70	1,000
	Lease Income	0	5,455	0	84,000	0
TOTAL REVENUE & OTHER SOURCES		15,374	5,455	89	84,070	1,000
BEGINNING BALANCE		253,625	268,924	4,379	0	84,070
TOTAL AVAILABLE FOR APPROPRIATION		268,999	274,379	4,468	84,070	85,070
EXPENDITURES:						
	Transfer from other funds	0	70,000	0	0	0
	Special Supplies	75	200,000	0	0	0
TOTAL EXPENDITURES & OTHER USES		75	270,000	0	0	0
ENDING BALANCE		268,924	4,379	0	84,070	85,070

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 CAPITAL PROJECTS STORM WATER
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
	REVENUES:					
	Interest income	11,102	5,708	405	4,400	4,000
	Impact Fees	29,851	87,132	7,224	50,000	45,000
	TOTAL REVENUE & OTHER SOURCES	40,953	92,840	7,629	54,400	49,000
	BEGINNING BALANCE	257,176	146,539	220,872	228,451	270,151
	TOTAL AVAILABLE FOR APPROPRIATION	298,129	239,379	228,501	282,851	319,151
	EXPENDITURES:					
	Professional Services	3,466	18,507	50	2,000	0
	Special Supplies	0	0	0	10,700	0
	Improvements Other Than Bldgs.	148,125	0	0	0	100,000
	TOTAL EXPENDITURES & OTHER USES	151,591	18,507	50	12,700	100,000
	ENDING BALANCE	146,539	220,872	228,451	270,151	219,151

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 CAPITAL PROJECTS ROADS
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
REVENUES:						
	Interest income	3,544	0	193	2,800	3,200
	Impact Fees	146,363	75,159	78,725	80,000	80,000
	Contribution from General Fund					
	TOTAL REVENUE & OTHER SOURCES	149,907	75,159	78,918	82,800	83,200
	BEGINNING BALANCE	125,783	(45,519)	(9,103)	69,815	152,465
	TOTAL AVAILABLE FOR APPROPRIATION	275,690	29,640	69,815	152,615	235,665
EXPENDITURES:						
	Professional Services	1,035	5,561	0	150	0
	Special Supplies	320,174	33,182	0	0	0
	TOTAL EXPENDITURES & OTHER USES	321,210	38,743	0	150	0
	ENDING BALANCE	(45,519)	(9,103)	69,815	152,465	235,665

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 CAPITAL PROJECTS PARKS
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
REVENUES:						
	Interest income	6,848	4,855	3,919	3,100	1,000
	Impact Fees	49,313	37,847	19,322	18,000	20,000
TOTAL REVENUE & OTHER SOURCES		56,161	42,702	23,241	21,100	21,000
BEGINNING BALANCE						
		88,646	144,807	186,376	202,281	193,381
TOTAL AVAILABLE FOR APPROPRIATION		144,807	187,509	209,617	223,381	214,381
EXPENDITURES:						
	Professional Services	0	1,133	1,268	30,000	82,500
	Improvements Other Than Bldgs.	0	0	6,068	0	0
	Special Supplies					
TOTAL EXPENDITURES & OTHER USES		0	1,133	7,336	30,000	82,500
ENDING BALANCE						
		144,807	186,376	202,281	193,381	131,881

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 WATER FUND
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
OPERATING REVENUE:						
	Charges for Services	723,224	735,552	783,659	779,500	780,500
	Interest earned	70,613	46,885	34,142	28,000	20,000
	Other: CDBG Grant	0	0	150,000	3,861	0
	Reconnection Fees-Delinquent Acct.	1,615	1,305	5,875	6,250	5,000
	TOTAL OPERATING REVENUE	795,452	783,742	973,676	817,611	805,500
OPERATING EXPENSES:						
	Personal Services	204,328	280,764	251,749	292,000	314,000
	Contractual Services	54,904	46,854	86,279	48,000	65,000
	Materials and Supplies	208,999	230,497	270,145	282,300	300,550
	Depreciation	311,966	346,234	357,511	385,000	400,000
	Other:					
	TOTAL OPERATING EXPENSE	780,197	904,349	965,684	1,007,300	1,079,550
	OPERATING INCOME (LOSS)	15,255	(120,607)	7,992	(189,689)	(274,050)
NON-OPERATING REVENUE (EXPENSE)						
TRANSFERS:						
	Connection Fees	490,067	341,479	264,809	170,000	150,000
	Interest expense					
	Operating trans. from _____ fund					
	Contrib. from _____ fund					
	Operating trans. to _____ General fund					
	Operating trans. to Debt Service fund	(5,000)	(5,000)	(5,000)	(25,000)	0
	Contrib. to Debt Service fund					
	Prior year reserves					
	Misc. revenue	1,341	0	20,835	989	0
	Misc. expense					
	NET INCOME (LOSS)	501,663	215,872	288,636	(43,700)	(124,050)

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 SEWER FUND
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
OPERATING REVENUE:						
	Charges for Services	675,059	717,649	731,169	728,000	735,000
	Interest earned	133,693	55,207	40,840	30,000	20,000
	Delinquent Acct. Fee	11,145	17,481	12,017	12,000	12,000
	Other: CDBG Grant					
	TOTAL OPERATING REVENUE	819,897	790,337	784,026	770,000	767,000
OPERATING EXPENSES:						
	Personal Services	128,166	121,346	158,156	150,000	222,000
	Contractual Services	32,021	23,219	12,834	20,000	40,000
	Materials and Supplies	403,992	459,381	417,746	529,600	564,100
	Depreciation	176,722	225,880	244,846	272,000	290,000
	Other:					
	TOTAL OPERATING EXPENSE	740,901	829,826	833,582	971,600	1,116,100
	OPERATING INCOME (LOSS)	78,995	(39,489)	(49,556)	(201,600)	(349,100)
NON-OPERATING REVENUE (EXPENSE)						
TRANSFERS:						
	Connection Fees	417,817	277,916	210,338	131,000	132,000
	Interest expense					
	Operating trans. from _____ fund					
	Contrib. from _____ fund					
	Operating trans. to _____ General fund					
	Operating trans. to Debt Service fund	(5,000)	(5,000)	(5,000)	(25,000)	0
	Contrib. to Debt Service fund					
	Prior year reserves					
	Misc. revenue	2,375	512,080	19,281	8,663	0
	Misc. expense					
	NET INCOME (LOSS)	494,188	745,507	175,063	(86,937)	(217,100)

HEBER CITY CORPORATION
 FISCAL YEAR 2004-2005
 FUND 61 - INTERNAL SERVICE FUND
 DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Estimated	2004-2005 Approved
OPERATING REVENUE:						
	Equipment Use Charge	154,095	168,718	181,512	174,311	167,500
	Interest Income	15,531	8,322	8,003	5,700	5,000
	TOTAL OPERATING REVENUE	169,626	177,040	189,515	180,011	172,500
OPERATING EXPENSES:						
	Depreciation	130,198	136,203	131,294	143,773	151,000
	TOTAL OPERATING EXPENSE	130,198	136,203	131,294	143,773	151,000
	OPERATING INCOME (LOSS)	39,428	40,837	58,221	36,238	21,500
NON-OPERATING REVENUE (EXPENSE)						
TRANSFERS:						
	Interest expense	(1,713)				
	Sale of Assets	7,291	7,217	3,859	24,000	22,000
	Profit (Loss) on Sale of Asset	0				
	Contribution from General Fund	0				
	NET INCOME (LOSS)	45,006	48,054	62,080	60,238	43,500